

SEND YOUR  
BUSINESS ORDERS  
BY TELEGRAPH.

You can do it Now

## The Inter-Island Telegraph Co.

is transmitting mes-  
sages to all the islands  
of the group except  
Kauai.

MINIMUM RATE IS \$2.

Honolulu Office, Campbell Bldg  
DOWN STAIRS.  
Fort Street.

TELEPHONE MAIN 131.

Messenger will call for your mes-  
sage if desired

## PHOTOGRAPHIC PORTRAITS

First Class Work Guaranteed

Mr. Davey does not wish his sitters  
to accept work unless perfectly satis-  
fied.

**Davey**  
PHOTOGRAPHIC CO.,  
LIMITED  
MOTT-SMITH BLOCK,  
Corner Fort and Hotel Streets.

## Wing Wo Chan & Co

Ebony Furniture,  
Cigars and Tobaccos,  
Chinese and Japanese Teas,  
Crockery, Mattings,  
Vases, Camphorwood Trunks,  
Rattan Chairs.

SILKS AND SATINS  
OF ALL KINDS.  
210-212 Nuuanu Street.

SAN FRANCISCO, HONOLULU,  
NEW YORK.

## M. S. Grinbaum & Co.

Importers and Commission Merchants

SOLE AGENTS FOR  
BLANCHE BATES 5c  
CIGAR.

PHILADELPHIA UNDERWRITERS.  
BRITISH AMERICAN ASSURANCE  
COMPANY, of Toronto, Ontario.

Special attention given to consign-  
ments of Coffee and Rice.

Will Make Your Clothes  
Look Like New.

IF YOU TAKE THEM TO THE  
Eagle Cleaning and Dyeing Works.  
Fort St., opposite Star Block.

## Castle & Cooke

LIMITED.  
LIFE AND FIRE  
Insurance Agents

AGENTS FOR  
NEW ENGLAND MUTUAL  
LIFE INSURANCE CO  
OF BOSTON.

ETNA FIRE INSURANCE CO  
OF HARTFORD.

BEAVER LUNCH ROOMS

H. J. NOLTE, Proprietor.  
Fort Street, Opposite Wilder & Co.  
FIRST-CLASS LUNCHEONS SERVED.  
With Tea, Coffee, Soda Water,  
Ginger Ale or Milk.  
Open from 7 a. m. to 10 p. m.  
Diners' Requisites a Specialty.

A. C. LOVEKIN.  
Stock and Bond Broker  
REAL ESTATE AND  
FINANCIAL AGENT.

402 Judd Building.

**HEADS**

The leading Business College in the  
Pacific (established 40 years). Send for free  
catalogue. 24 Post street, San Fran-  
cisco, California.

## JEWELS

The big freighter Oregonian  
has just brought us a large ship-  
ment of our well known "Jewel"  
Stoves and Ranges, making our  
stock complete in twenty-nine  
different styles.

Jewel Stoves for wood, all sizes.  
Jewel Ranges for wood, all sizes.  
Jewel Stoves for coal, all sizes.  
Jewel Ranges for coal, all sizes.

A number of each kind are fit-  
ted with our new special hot  
water coils, ready to be connect-  
ed to the boiler.

We make a specialty of this  
work, which we perform in an  
up-to-date manner, at a reason-  
able cost.

Hot water can be obtained in a  
few minutes after starting the  
fire, by using our method.

We carry all the parts for our  
stoves and ranges, enabling us  
to replace any breakage or loss  
caused by accident, or wear or  
tear.

These celebrated Jewel Stoves  
and Ranges are made from the  
very best material, and are con-  
structed on scientific principles,  
thereby obtaining the greatest  
amount of heat from the least  
amount of fuel.

We deliver to any part of the  
city, set up the stove, and con-  
nect to the chimney, free of  
charge (boiler connections extra),  
and guarantee our work in every  
respect.

If you purchase from us, we  
will make a liberal allowance for  
your old wood or coal stove, re-  
gardless of the kind.

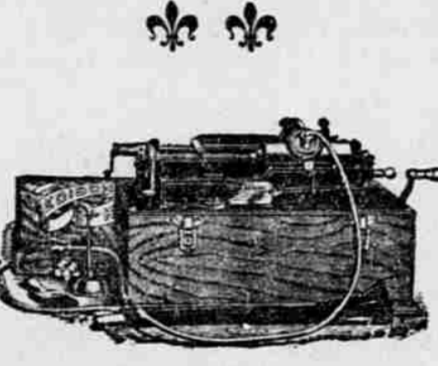
Call and inspect our samples  
on the second floor (House Fur-  
nishing Department), and be con-  
vinced that you can get the best  
at a reasonable price.

## W. W. Dimond & Co.

LIMITED.

Dealers in  
CROCKERY, GLASS AND  
HOUSEFURNISHING  
GOODS.

53-55-57 King St., Honolulu.  
Store open from 7:30 a. m. to  
5:15 p. m., Saturdays included.



## EDISON

## Phonographs

## AND Records

—AT THE—

## HAWAIIAN NEWS CO.

Merchant St.

NEW VIEWS!

Mr. Melvin Vaniman is now at the  
Volcano, where he hopes to get a photo  
which will do the subject justice. His  
wonderful photo of Honolulu, the largest  
direct photo ever made in the Islands,  
not to mention the smaller, but  
not less perfect pictures of the Paia,  
Waikiki Beach, etc., place him in the  
front rank of his profession. It is not  
unreasonable to expect equally good  
results from his present trip, which  
will include all points of interest be-  
tween Honolulu and the Volcano.

When completed Messrs. King Bros.,  
who are associated with Mr. Vaniman,  
will have a series of photos equal to  
anything made anywhere, and which  
will do more toward advertising the  
Islands than any other medium.

Part of the series are now ready and  
on sale at

KING BROS. Photo Studio and  
Art Store.

120 Hotel Street.

M. W.

MCCHESENEY & SON

Wholesale Grocers and Dealers in  
Produce and Sea Products.

Agents Honolulu Soap Works Com-  
pany, Honolulu, and Tannery.

## APPEAL TO BE TAKEN

Income Case Will  
Be Carried  
Higher.

TAX WILL STILL  
BE COLLECTED

Motion Will be Presented at the  
October Session of the U. S.  
Supreme Court

An appeal from the Supreme Court  
of Hawaii has been definitely decided  
upon in the income tax case, and will  
be presented to the United States Su-  
preme Court at its October session,  
when an effort will be made to have  
the case advanced on the calendar for  
an immediate hearing. In the mean-  
time the collection of the tax will not  
be stopped in Hawaii, and the prepara-  
tions of Collector Pratt are to be con-  
tinued.

Abraham Lewis Jr., of the firm of  
Smith & Lewis, said yesterday that the  
appeal had been agreed upon by the  
merchants generally, who will divide  
the expense. "Either Mr. Smith or my-  
self will go to Washington early in  
October," he said, "to present the ap-  
peal to the Supreme Court of the United  
States. We shall try to have the  
case placed on the October calendar  
for hearing, but of course there can be  
no degree of certainty that such leave  
will be granted.

"The income law involves Federal  
questions, and it will be taken to the  
Supreme Court on the ground that the  
law is in conflict with the constitu-  
tion. The same points will be pre-  
sented to the United States Court  
here. The expense of the appeal is  
to be borne by the interested mer-  
chants and business men. The Mer-  
chants' Association is not behind the  
appeal, though many of its members  
are interested in the case."

When Assessor Pratt was told yes-  
terday of the intention of the mer-  
chants to appeal from the decision of  
the Supreme Court in the income tax  
law, he stated that such appeal could  
in no way affect the present status of  
his office, and that he would continue  
in his preparations for the collection  
of the tax.

"The decision of the Supreme Court  
of Hawaii is the law of the Territory  
so long as it is not changed by any  
higher court, and I can do nothing but  
collect the income tax, under the law  
as passed by the Legislature, and sus-  
tained by the Supreme Court. The  
books are being prepared, and the tax  
will be collected the same as all other  
taxes, which must be paid on or before  
the 15th of November. Parties leaving  
for the Coast are already paying this  
tax, and some hundreds of dollars have  
been collected.

"Even in the event that an appeal is  
allowed it will be a year or more be-  
fore a decision can be expected, and in  
the meantime I certainly cannot remain  
idle. I shall continue to collect the  
income tax as fast as it is tendered.  
It is due on or about October 1st, and  
becomes delinquent after November 15,  
when a 10 per cent penalty is added.  
The whole amount, including the pen-  
alty, then draws interest at 9 per cent  
per annum. In the event that the Su-  
preme Court reverses the Hawaiian  
court, the decision will probably say  
what shall be done with the money al-  
ready collected. Until the decision of  
the Hawaiian court is reversed the in-  
come law remains the law of this land,  
and I can do nothing but to enforce it  
as far as my duties go in that direc-  
tion. If it is not paid a judgment will  
be obtained, the same as against any  
other delinquent taxpayer, and though  
it will not act as a lien on his prop-  
erty, it certainly can be enforced."

Quite a few taxpayers are reported  
to have paid their income tax already.  
Among these the largest taxpayer was  
P. C. Jones, who contributed several  
hundred dollars to the depleted coffers  
of the Territorial treasury because he  
enjoyed an income several times larger  
than one thousand dollars a year.

MR. SABATE EXPLAINS.  
Complains of a Newspaper Version  
of His Sunday Accident.

Editor Advertiser:—I trust to your  
sense of justice to say just two words  
about "that Sunday runaway" of which  
last evening's Bulletin spoke in its usual  
ignorant manner.

I took exactly forty-eight hours to the  
evening paper to find out all about that  
Sunday runaway, and to unload itself of  
a lot of statements in which there is not  
a particle of truth.

As to the statement that I did not  
fasten the horse before making my call,  
I will not discuss it with Mr. Charles B.  
Wilson or the reporter of the Bulletin,  
both of these gentlemen being every-  
where else but at the corner of Wilder  
avenue and Piko. As the people most  
interested in the accident are satisfied  
with my explanations, I will dismiss that  
part of the statement without further  
comment.

But I am willing to give to Caesar  
what belongs to Caesar. I did not stop  
the horse, as I have not developed as yet  
such running powers as to be able to  
have a race down Piko street with a  
wild race horse.

I am willing to give that credit to Mr.

Charles Wilson. A man who, while in  
his house, hears a racket like that, and  
who, hurrying outside, stops a horse,  
who was "standing still," and who "had  
turned its head around to survey the  
ruin," certainly deserves the praises of  
the community.

The Bulletin also claims that I did not  
"pursue, catch and secure the horse,"  
and that I did not show myself upon the  
scene when I might have made myself a  
hero.

In plain English, let me call that an in-  
famous lie. Although I did not run as  
fast as the horse, I was upon the scene  
less than five minutes after the buggy  
capsized by coming in contact with the  
telephone pole; and none knows that bet-  
ter than Mr. Wilson himself, as it was  
from his own house that I telephoned  
down to the hotel, at his own invitation.  
Captain Brokaw of the Fearless was also  
present upon the scene, and so was Mr.  
D. Dayton, both of whom can testify to  
the truth of my assertion. As to making  
myself a hero, I resign that position in  
favor of those who risk their lives to  
stop a horse who is standing still, turn-  
ing his head around to see the wreck of  
a buggy. I was not only there, but also  
stayed there until the man came from  
the stables, to whom I turned over the  
horse.

Yours very respectfully,  
JEAN E. SABATE.

CLEANLY WOMAN.

Erroneously Thinks By Scouring Her  
Scalp That She Cures Dandruff.

Cleanly woman has an erroneous idea  
that by scouring the scalp, which re-  
moves the dandruff scales, she is cur-  
ing the dandruff. She may wash her  
scalp every day, and yet have dandruff  
her life long, accompanied by fall-  
ing hair, too. The only way in the  
world to cure dandruff is to kill the  
dandruff germ, and there is no hair  
preparation that will do that but New-  
bro's Herpicide. Herpicide kills the  
dandruff germ leaves the hair to grow  
as healthy Nature intended. Destroy  
the cause, you remove the effect. Kill  
the dandruff germ with Herpicide.

## REOPENING OF RIFLE RANGE

Militia Marksmen Will be Given  
Opportunity for Further  
Practice.

Plans are being made for the re-  
opening of the rifle range for the use  
of the National Guard. Some of the  
best marksmen in the United States  
are numbered among the militiamen of  
the Hawaiian Islands, and they are  
to be given opportunity for further  
practice as soon the needed improve-  
ments can be made to the rifle range.  
It is not at all uncommon for the  
local National Guard companies to  
make an average of thirty-seven out  
of a possible fifty at the rifle range,  
and some bodies of picked men have  
made scores of forty out of a possible  
fifty. At the meeting of the officers  
of the guard last Sunday a committee  
composed of Captains Wilcox and  
Johnson and Lieutenant Riley was  
appointed to look into the condition  
of the range, and they will make a  
report at a special meeting to be held  
next Sunday.

Secretary Cooper is to take with him  
the requisition of the National Guard  
for new equipment, and will give the  
matter his personal attention while in  
Washington. The new khaki uniforms  
will give the boys two sets of equip-  
ment. The regulation campaign hat  
is to be made a part of the khaki uni-  
form. The companies at Hilo and  
Wailuku are already equipped with the  
canvass outfit, and are said to present  
a fine appearance.

## IT MEANS SOMETHING

to know that when you give  
your films or plates to someone  
to develop, that you will get the  
very best results. To know that  
you have gotten out of them  
all the picture possible. We can  
assure you of all this. We are  
old hands at the business and  
know how to handle it. It will  
pay you to bring us your work.

HONOLULU PHOTO SUPPLY CO.,  
Cor. Fort and Hotel Sts.

WEAK MEN  
CURED BY DR. PIERCE'S  
ELECTRIC BODY-BUILD-  
ING SYSTEM. Send for  
"Booklet No. 27" Address:  
PIERCE ELECTRIC CO.,  
411 West St., N. Y.

ALL KINDS OF  
Rubber Goods

Goodyear Rubber Co.

R. H. PEASE, President,  
San Francisco, Cal., U.S.A.

PACIFIC TRANSFER CO.

JAS. H. LOVE, Manager.

MAIN 58.

Office, King Street, next to Bailey's  
Cyclery.

Clearance Sale of Ladies Hats  
Must have room for the stock pur-  
chased by Miss Hawley who is now on  
the Coast. Every hat sold at cost.  
MISS N. F. HAWLEY,  
210-211 Boston Building

## THE FIRST American Savings & Trust Co.

OF HAWAII, LTD.

Capital, \$250,000.00

President ..... Cecil Brown  
Vice President ..... M. P. Robinson  
Cashier ..... W. G. Cooper  
Principal Office: Fort, near Merchant  
Street.

Conducts a General Banking Business  
AT HONOLULU

SAVINGS DEPOSITS received and  
interest allowed for yearly deposits at  
the rate of 4 1/2 per cent per annum.  
Rules and regulations of savings de-  
partment furnished upon application.

ASSETS.  
Loans and discounts ..... \$1,044,400.00  
Call loans and overdrafts.. 245,770.00  
Bonds ..... 276,500.00  
Lease safe deposit building  
and office furniture ..... 10,710.00  
Other assets ..... 530.00  
Due from banks ..... 66,081.00  
Government warrants ..... 970.00  
Exchange on hand ..... 2,100.00  
Cash ..... 532,300.00  
\$2,199,061.00

LIABILITIES.  
Capital ..... \$ 600,000.00  
Reserve account ..... 50,000.00  
Undivided profits ..... 143,730.00  
Deposits ..... 1,260,330.00  
Due to other banks ..... 136,510.00  
Dividends unpaid ..... 1,790.00  
\$2,199,360.00

I, C. H. COOKE, Cashier, do solemn-  
ly swear the above statement is true  
to the best of my knowledge and be-  
lieve.  
C. H. COOKE, Cashier.

Subscribed and sworn to before me  
this 3d day of July, A. D. 1901.  
RYLAND D. HEAD,  
Notary Public, First Judicial District

Claus Spreckels. Wm. G. Irwin.

Claus Spreckels & Co., Bankers  
HONOLULU, H. I.

SAN FRANCISCO AGENTS—THE  
NEVADA NATIONAL BANK OF  
SAN FRANCISCO.

DRAW EXCHANGE ON  
SAN FRANCISCO—The Nevada Na-  
tional Bank of San Francisco.  
LONDON—The Union Bank of Lon-  
don, Ltd.  
NEW YORK—American Exchange Na-  
tional Bank.

CHICAGO—Merchants' National Bank.  
PARIS—Credit Lyonnais.  
BERLIN—Dresdener Bank.  
HONGKONG AND YOKOHAMA—  
Hongkong and Shanghai Banking  
Corporation.

NEW ZEALAND AND AUSTRALIA—  
Bank of New Zealand.  
VICTORIA AND VANCOUVER—Bank  
of British North America.

Transact a General Banking & Exchange Business  
Deposits Received, Loans made on  
Approved Security, Commercial and  
Travelers' Credits Issued, Bills of Ex-  
change Bought and Sold.

COLLECTIONS PROMPTLY  
ACCOUNTED FOR.

C. BREWER & CO., LTD.  
Queen Street, Honolulu, H. I.

AGENTS FOR  
Hawaiian Agricultural Company, Ono-  
mea Sugar Company, Honoum Sugar  
Company, Wailuku Sugar Company,  
Maikaa Sugar Company, Ooakala Sugar  
Plantation Company, Haleakala  
Ranch Company, Kapapala Ranch,  
Planters' Line and Shipping Company,  
San Francisco Packets, Chas. Brewer  
& Co.'s Line of Boston Packets.

Agents Boston Board of Underwriters.  
Agents for Philadelphia Board of Un-  
derwriters  
Standard Oil Company.

LIST OF OFFICERS.  
C. M. Cooke, President; George H.  
Robertson, Manager; E. F. Bishop,  
Treasurer and Secretary; Col. W. F.  
Allen, Auditor; P. C. Jones, H. Water-  
house, G. R. Carter, Directors.

THE YOKOHAMA SPECIE BANK  
LIMITED.

Subscribed Capital . . Yen 24,000,000  
Paid Up Capital . . Yen 18,000,000  
Reserved Fund . . Yen 8,310,000

HEAD OFFICE: YOKOHAMA.  
INTEREST ALLOWED.

On Fixed Deposit for 12 months, 4 per  
cent per annum.

On Fixed Deposit for 6 months, 3 1/2 per  
cent per annum.

On Fixed Deposit for 3 months, 2 per  
cent per annum.

The bank buys and receives for col-  
lection Bills of Exchange, issues Drafts  
and Letters of Credit, and transacts a  
general banking business.

Branch of Yokohama Specie Bank.  
New Republic Building, Honolulu, H. I.

JUHEI ISHIZUKA  
AGENCY OF

KEI HIN BANK, LTD.  
VINEYARD ST.

Transact General Banking and Ex-  
change Business.

HEAD OFFICE, TOKYO, JAPAN  
DRAW EXCHANGE ON FIRST  
NATIONAL BANK, YOKOHAMA.

BISHOP & CO.  
SAVINGS BANK

Office at bank building on Merchant  
street.

Savings Deposits will be received and  
interest allowed by this Bank at 4 1/2 per  
cent per annum.

Printed copies of the Rules and Reg-  
ulations may be obtained on applica-  
tion.

BISHOP & CO.  
Honolulu, September 7, 1899.

Honolulu Iron Works Co.,  
STEAM ENGINES.

BOILERS, SUGAR MILLS, COOL-  
ERS, BRASS AND LEAD CASTING  
and machinery of every descrip-  
tion made to order. Particular at-  
tention paid to ship's blacksmithing,  
executed on shortest notice.

ESTABLISHED IN 1853.

BISHOP & CO.  
—Bankers—

TRANSACT A GENERAL BANKING  
AND EXCHANGE BUSINESS.

Commercial and Travelers' Letters  
of Credit issued, available in all the  
Principal Cities of the World.  
INTEREST allowed after July 1, 1899,  
on fixed deposits: 7 days' notice, 2 per  
cent (this form will not bear interest  
unless it remains undisturbed for one  
month); 3 months, 3 per cent; 6  
months, 3 1/2 per cent; 12 months, 4 per  
cent.